GOVERNMENT OF ANDHRA PRADESH
ABSTRACT

The Andhra Pradesh Goods and Services Tax Act & Rules, 2017 - To extend dates of specified compliances in exercise of powers under section 168A of APGST Act– Orders - Issued.

REVENUE (COMMERCIAL TAXES) DEPARTMENT

G.O.Ms.No.02 **Dated:03.01.2024.**

Read the following:

1. The Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017) published in Extra-ordinary issue of Andhra Pradesh Gazette No.16, Part. IV.B, Dt: 07-06-2017.
2. Notification No.56/2023-Central Tax, dated 28-12-2023 issued by the Government of India, Ministry of Finance (Department of Revenue), Central Board of Indirect Taxes and Customs, New Delhi.
3. From the CCST letter Ref.No.Computer No.2311367, File No.REV03-12039(31)/176/2023 - COMM, dated.31-12-2023.

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ORDER:

The following notification will be published in an Extra Ordinary issue of the Andhra Pradesh Gazette, Dated:03.01.2024.

NOTIFICATION

In exercise of the powers conferred by section 168A of the Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017) (hereinafter referred to as the said Act) read with section 20 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017) and in partial modification of the notifications of the Government of Andhra Pradesh issued in G.O.Ms.No.264, Revenue(CT-II) Department, dated.11.09.2020 published in Andhra Pradesh Gazette No.293, Extra-ordinary Part.I, Dt:11-09-2020 and G.O.Ms.No.174, Revenue (CT-II) Department, dated.14-07-2021 published in Andhra Pradesh Gazette No.247, Extra-ordinary Part.I, Dt:15-07-2021 and G.O.Ms.No.537, Revenue (CT-II) Department, dated.21.07.2022 published in Andhra Pradesh Gazette No.762, Extra-ordinary Part.I, Dt:21-07-2022 and G.O.Ms.No.221,Revenue (CT) Department, dated.17-05-2023 published in Andhra Pradesh Gazette No.160, Extra-ordinary Part.I, Dt:17-05-2023, the Government of Andhra Pradesh, on the recommendations of the Goods and Services Tax Council, hereby, extends the time limit specified under sub-section(10) of section 73 for issuance of order under sub-section (9) of section 73 of the said Act, for recovery of tax not paid or short paid or of input tax credit wrongly availed or utilized, relating to the period as specified below, namely:–

(i) for the financial year 2018-19, up to the 30th day of April, 2024;
(ii) for the financial year 2019-20, up to the 31st day of August, 2024.

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF ANDHRA PRADESH)

N.GULZAR
SECRETARY TO GOVERNMENT (CT) FINANCE

(P.T.O.)

To

The Commissioner of Printing, Stationery and Stores Purchase (Publication Wing), A.P., Vijayawada ... for publication of the Notification (he is requested to supply 20 copies of the notification to this Department and 200 copies to the Chief Commissioner of State Tax, Andhra Pradesh, Kunchanapalli)

Copy to:

The Chief Commissioner of State Tax, Andhra Pradesh, Kunchanapalli.

The Director General, General Administration (Vigilance & Enforcement) Department, 2nd floor, Pundit Nehru Bus Station Complex, Vijayawada.

The P.S. to Special Chief Secretary to Chief Minister, A.P., Secretariat, Velagapudi.

The OSD to the Hon'ble Minister (Finance & Planning, Commercial Taxes, Legislative Affairs, Skill Development & Training), A.P., Secretariat, Velagapudi.

The P.S.to the Secretary to the Government (CT) Finance, A.P., Secretariat, Velagapudi.

The Law (H) Department A.P., Secretariat, Velagapudi.

Sf/Sc.

//FORWARDED :: BY ORDER //

SECTION OFFICER